

Form F-66 (IA-2) (6-30-2015)					
<div>STATE OF IOWA</div> <div>2015</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2015</div> <div>JOHNSTON</div> <div>CITY OF JOHNSTON, IOWA</div> <div>DUE: December 1, 2015</div>		<div>16207780100000</div> <div>Finance Director</div> <div>P O Box 419</div> <div>Johnston, IA 50131</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
<div>WHEN COMPLETED, PLEASE RETURN TO</div> <div>Mary Mosiman, CPA</div> <div>Auditor of State</div> <div>State Capitol Building</div> <div>Des Moines, IA 50319-0004</div>		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		12,743,152		12,743,152	12,742,564
Less: Uncollected property taxes-levy year		0		0	
Net current property taxes		12,743,152		12,743,152	12,742,564
Delinquent property taxes		0		0	0
TIF revenues		3,733,445		3,733,445	3,707,999
Other city taxes		754,358	0	754,358	615,720
Licenses and permits		738,567	0	738,567	705,029
Use of money and property		145,148	9,736	154,884	143,495
Intergovernmental		3,135,591	0	3,135,591	3,411,135
Charges for fees and service		1,080,817	7,291,855	8,372,672	8,235,624
Special assessments		16,152	136,503	152,655	216,341
Miscellaneous		213,994	405,552	619,546	589,319
Other financing sources		32,163,206	3,181,946	35,345,152	35,465,578
Total revenues and other sources		54,724,430	11,025,592	65,750,022	65,832,804
Expenditures and Other Financing Uses					
Public safety		4,872,742	0	4,872,742	5,442,026
Public works		3,361,293	0	3,361,293	4,211,838
Health and social services		50,866	0	50,866	52,966
Culture and recreation		2,737,053	0	2,737,053	2,861,737
Community and economic development		3,225,502	0	3,225,502	3,134,421
General government		1,528,330	0	1,528,330	2,042,342
Debt service		7,390,467	0	7,390,467	7,461,280
Capital projects		17,238,826	0	17,238,826	33,879,743
Total governmental activities expenditures		40,405,079	0	40,405,079	59,086,353
Business type activities		0	7,128,439	7,128,439	9,329,878
Total ALL expenditures		40,405,079	7,128,439	47,533,518	68,416,231
Other financing uses, including transfers out		2,961,049	1,971,463	4,932,512	5,280,448
Total ALL expenditures/And other financing uses		43,366,128	9,099,902	52,466,030	73,696,679
Excess revenues and other sources over (Under) Expenditures/And other financing uses		11,358,302	1,925,690	13,283,992	-7,863,875
Beginning fund balance July 1, 2014		22,955,952	6,807,573	29,763,525	32,954,165
Ending fund balance June 30, 2015		34,314,254	8,733,263	43,047,517	25,090,290
Note - These balances do not include \$ 616,015 held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2015		Amount - Omit cents	Indebtedness at June 30, 2015		Amount - Omit cents
General obligation debt		\$ 78,610,000	Other long-term debt		\$ 0
Revenue debt		\$ 5,736,000	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 98,201,699
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/20/2015	<input checked="" type="checkbox"/> Date Published	
					<input type="checkbox"/> Date Posted
Printed name of city clerk		Telephone	Area Code	Number	Extension
Teresa Rotschafer, Finance Director		→	515	727-7783	
Signature of Mayor or other City official (Name and Title)				Date signed	
				11/20/2015	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	8,198,901			4,544,251			12,743,152			12,743,152	2
3	Less: Uncollected property taxes - Levy year	0						0			0	3
4	Net current property taxes	8,198,901	0		4,544,251	0		12,743,152		T01	12,743,152	4
5	Delinquent property taxes							0		T01	0	5
6	Total property tax	8,198,901	0		4,544,251	0	0	12,743,152			12,743,152	6
7	TIF revenues			3,733,445				3,733,445		T01	3,733,445	7
8	Other city taxes											
8	Utility tax replacement excise taxes	303,684			128,654			432,338		T15	432,338	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)		24,568					24,568		T15	24,568	9
10	Parimutuel wager tax							0		C30	0	10
11	Gaming wager tax							0		C30	0	11
12	Mobile home tax							0		T19	0	12
13	Hotel/motel tax	297,452						297,452		T19	297,452	13
14	Other local option taxes							0		T09	0	14
15	TOTAL OTHER CITY TAXES	601,136	24,568	0	128,654	0	0	754,358	0		754,358	15
16	Section B - LICENSES AND PERMITS	738,567						738,567		T29	738,567	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	7,523	52	4,272	1,547	58,333		71,727	9,736	U20	81,463	18
19	Rents and royalties	71,491	1,930					73,421		U40	73,421	19
20	Other miscellaneous use of money and property							0		U20	0	20
21								0			0	21
22	TOTAL USE OF MONEY AND PROPERTY	79,014	1,982	4,272	1,547	58,333	0	145,148	9,736		154,884	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	2,025				98,076		100,101		B89	100,101	27
28	Community development block grants							0		B50	0	28
29	Housing and urban development							0		B50	0	29
30	Public assistance grants							0		B79	0	30
31	Payment in lieu of taxes							0		B30	0	31
32								0			0	32
33	Total Federal grants and reimbursements	2,025	0	0	0	98,076	0	100,101	0		100,101	33
34												34
35												35
36												36
37												37
38												38
39												39
40												40

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)		(h)							
41	Section D - INTERGOVERNMENTAL - Continued											41				
42												42				
43	State shared revenues											43				
44	Road use taxes		1,840,962					1,840,962		C46	1,840,962	44				
45												45				
46												46				
47												47				
48	Other state grants and reimbursements											48				
49	State grants	41,045				121,502		162,547		C89	162,547	49				
50	Iowa Department of Transportation					289,575		289,575		C89	289,575	50				
51	Iowa Department of Natural Resources					125,000		125,000		C89	125,000	51				
52	Iowa Economic Development Authority					49,034		49,034		C89	49,034	52				
53	CEBA grants							0		C89	0	53				
54	Commercial & Industrial Replacement Claim	151,377			75,741			227,118		C89	227,118	54				
55	State Share FEMA	0				40,107		40,107			40,107	55				
56								0			0	56				
57								0			0	57				
58								0			0	58				
59								0			0	59				
60	Total state	192,422	1,840,962	0	75,741	625,218	0	2,734,343	0		2,734,343	60				
61												61				
62	Local grants and reimbursements											62				
63	County contributions	64,752	4,000					68,752			68,752	63				
64	Library service	1,229						1,229		D89	1,229	64				
65	Township contributions	40,229						40,229		D89	40,229	65				
66	Fire/EMT service							0		D89	0	66				
67	Johnston Community Schools SRO	122,230				32,520		154,750		D89	154,750	67				
68	City of Grimes Shared Chief 28E	33,579						33,579			33,579	68				
69	EMS Training Reimbursement	2,608						2,608			2,608	69				
70	Total local grants and reimbursements	264,627	4,000	0	0	32,520	0	301,147	0		301,147	70				
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	459,074	1,844,962	0	75,741	755,814	0	3,135,591	0		3,135,591	71				
72	Section E - CHARGES FOR FEES AND SERVICE											72				
73	Water							0	3,811,457	A91	3,811,457	73				
74	Sewer							0	2,775,884	A8Ø	2,775,884	74				
75	Electric							0		A92	0	75				
76	Gas							0		A93	0	76				
77	Parking							0		A6Ø	0	77				
78	Airport							0		AØ1	0	78				
79	Landfill/garbage	709,396						709,396		A81	709,396	79				
80	Hospital							0		A36	0	80				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81				
82	Transit							0		A94	0	82				
83	Cable TV							0		T15	0	83				
84	Internet							0		A03	0	84				
85	Telephone							0		A03	0	85				
86	Housing authority							0		A50	0	86				
87	Storm water							0	704,514	A80	704,514	87				
88	Other:											88				
89	Nursing home							0		A89	0	89				
90	Police service fees	35,534						35,534		A89	35,534	90				
91	Prisoner care							0		A89	0	91				
92	Fire service charges	2,057						2,057		A89	2,057	92				
93	Ambulance charges	204,593						204,593		A89	204,593	93				
94	Sidewalk street repair charges	13,043						13,043		A44	13,043	94				
95	Housing and urban renewal charges	83,615						83,615		A50	83,615	95				
96	River port and terminal fees							0		A87	0	96				
97	Public scales							0		A89	0	97				
98	Cemetery charges							0		A03	0	98				
99	Library charges	30,362						30,362		A89	30,362	99				
100	Park, recreation, and cultural charges							0		A61	0	100				
101	Animal control charges	2,130						2,130		A89	2,130	101				
102	Other charges - Specify	87						87			87	102				
103								0			0	103				
104	TOTAL CHARGES FOR SERVICE	1,080,817	0	0	0	0	0	1,080,817	7,291,855		8,372,672	104				
105												105				
106	Section F - SPECIAL ASSESSMENTS				16,152			16,152	136,503	U01	152,655	106				
107	Section G - MISCELLANEOUS											107				
108	Contributions	315				131,998		132,313		U99	132,313	108				
109	Deposits and sales/fuel tax refunds	45,560						45,560	264,903	U99	310,463	109				
110	Sale of property and merchandise	3,774	5,125					8,899	139,344	U11	148,243	110				
111	Fines							0	692	U30	692	111				
112	Internal service charges							0		NR	0	112				
113	Other miscellaneous - Specify	9,054			29			9,083	613		9,696	113				
114	Revenue Share Vendor Pay Program	15,426						15,426			15,426	114				
115	Salary Reimbursement	2,713						2,713			2,713	115				
116								0			0	116				
117								0			0	117				
118								0			0	118				
119								0			0	119				
120	TOTAL MISCELLANEOUS	76,842	5,125	0	29	131,998	0	213,994	405,552		619,546	120				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF JOHNSTON					<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	11,234,351	1,876,637	3,737,717	4,766,374	946,145	0	22,561,224	7,843,646		30,404,870	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	5,025		968,333				973,358	41,430	NR	1,014,788	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)	860,000			560,233	26,340,631		27,760,864	1,636,988	NR	29,397,852	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans	675,587	34,900		467,935	595,677		1,774,099	1,503,528		3,277,627	127
128	Internal TIF loans and transfers in				1,654,885			1,654,885			1,654,885	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	1,540,612	34,900	968,333	2,683,053	26,936,308	0	32,163,206	3,181,946		35,345,152	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	12,774,963	1,911,537	4,706,050	7,449,427	27,882,453	0	54,724,430	11,025,592		65,750,022	132
133												133
134	Beginning fund balance July 1, 2014	5,446,832	1,149,962	3,725,995	270,027	12,363,136		22,955,952	6,807,573		29,763,525	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	18,221,795	3,061,499	8,432,045	7,719,454	40,245,589	0	77,680,382	17,833,165		95,513,547	136
137												137
138												138
139												139
140												140
141												141
142												142
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Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015					CITY OF JOHNSTON		<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	3,003,731	16,872					3,020,603		E62	3,020,603	2
3	Purchase of land and equipment	0						0		G62	0	3
4	Construction	155,335						155,335		F62	155,335	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	6,562						6,562		E89	6,562	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	805,860						805,860		E24	805,860	13
14	Purchase of land and equipment	53,664						53,664		G24	53,664	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	827,942						827,942		E32	827,942	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation							0		E66	0	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation	2,776						2,776		E32	2,776	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	4,855,870	16,872	0	0	0	0	4,872,742			4,872,742	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	67,605	1,150,650					1,218,255		E44	1,218,255	42
43	Purchase of land and equipment	343,947	0					343,947		G44	343,947	43
44	Construction	860,856						860,856		F44	860,856	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation		219,818					219,818		E44	219,818	48
49	Traffic control safety — Current operation	769	36,064					36,833		E44	36,833	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	681,584						681,584		E81	681,584	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68								0			0	68
69								0			0	69
70								0			0	70
71								0			0	71
72								0			0	72
73								0			0	73
74								0			0	74
75								0			0	75
76								0			0	76
77								0			0	77
78								0			0	78
79								0			0	79
80	TOTAL PUBLIC WORKS	1,954,761	1,406,532	0	0	0	0	3,361,293			3,361,293	80

Part IIEXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- ContinuedCITY OF JOHNSTON							<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	35,716						35,716		E79	35,716	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	15,150						15,150		E32	15,150	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	50,866	0	0	0	0	0	50,866			50,866	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued						CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP		<input type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
121	Section D — CULTURE AND RECREATION											121				
122	Library services — Current operation	1,224,418						1,224,418		E52	1,224,418	122				
123	Purchase of land and equipment	15,691						15,691		G52	15,691	123				
124	Construction							0		F52	0	124				
125	Museum, band, theater — Current operation							0		E61	0	125				
126	Purchase of land and equipment							0		G61	0	126				
127	Parks — Current operation	1,112,912	5,254					1,118,166		E61	1,118,166	127				
128	Purchase of land and equipment	84,994						84,994		G61	84,994	128				
129	Construction							0		F61	0	129				
130	Recreation — Current operation	78,218						78,218		E61	78,218	130				
131	Purchase of land and equipment							0		G61	0	131				
132	Construction							0		F61	0	132				
133	Cemetery — Current operation							0		E03	0	133				
134	Purchase of land and equipment							0		G03	0	134				
135	Community center, zoo, marina, and auditorium	45,174						45,174		E61	45,174	135				
136	Other culture and recreation	170,392						170,392		E61	170,392	136				
137	Purchase of land and equipment							0		G61	0	137				
138	Construction							0		F61	0	138				
139	TOTAL CULTURE AND RECREATION	2,731,799	5,254	0	0	0	0	2,737,053			2,737,053	139				
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140				
141	Community beautification — Current operation	0	40,217					40,217		E89	40,217	141				
142	Purchase of land and equipment							0		G89	0	142				
143	Economic development — Current operation	44,025		118,242				162,267		E89	162,267	143				
144	Purchase of land and equipment							0		G89	0	144				
145	Housing and urban renewal — Current operation	572,839						572,839		E50	572,839	145				
146	Purchase of land and equipment							0		G50	0	146				
147	Construction							0		F50	0	147				
148	Planning and zoning — Current operation	356,349						356,349		E29	356,349	148				
149	Purchase of land and equipment	3,038						3,038		G29	3,038	149				
150	Other community and economic development — Current operation							0		E89	0	150				
151	Purchase of land and equipment							0		G89	0	151				
152	Construction							0		F89	0	152				
153	TIF Rebates			2,090,792				2,090,792		E89	2,090,792	153				
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	976,251	40,217	2,209,034	0	0	0	3,225,502			3,225,502	154				
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155				
156												156				
157												157				
158												158				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	283,871						283,871		E29	283,871	160
161	Purchase of land and equipment	102,394						102,394		G29	102,394	161
162	Clerk, Treasurer, financial administration — Current operation	328,598						328,598		E23	328,598	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	37,912						37,912		E25	37,912	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	502,571						502,571		E31	502,571	168
169	Purchase of land and equipment	68,592						68,592		G31	68,592	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	63,534						63,534		E89	63,534	171
172	Other general government — Current operation	140,858						140,858		E89	140,858	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	1,528,330	0	0	0	0	0	1,528,330			1,528,330	176
177	Section G — DEBT SERVICE				7,390,467			7,390,467			7,390,467	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	7,390,467	0	0	7,390,467			7,390,467	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184						15,334,144		15,334,144			15,334,144	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	15,334,144	0	15,334,144			15,334,144	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	Fund #340 Terra					1,904,682		1,904,682			1,904,682	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	1,904,682	0	1,904,682			1,904,682	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	17,238,826	0	17,238,826			17,238,826	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	12,097,877	1,468,875	2,209,034	7,390,467	17,238,826	0	40,405,079			40,405,079	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued	CITY OF JOHNSTON					<input checked="" type="checkbox"/> GAAP	<input type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								3,263,415	E91	3,263,415	198
199	Purchase of land and equipment								64,223	G91	64,223	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								1,274,087	E80	1,274,087	201
202	Purchase of land and equipment								381,016	G80	381,016	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation									E81	0	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation								27,714	E80	27,714	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2015 -- Continued CITY OF JOHNSTON						<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service								1,434,003		1,434,003	242
243	Enterprise Capital Projects								683,981		683,981	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								7,128,439		7,128,439	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	12,097,877	1,468,875	2,209,034	7,390,467	17,238,826	0	40,405,079	7,128,439		47,533,518	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	508,576	592,911			204,677		1,306,164	1,971,463		3,277,627	255
256	Internal TIF loans/repayments and transfers out			1,654,885		0		1,654,885			1,654,885	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	508,576	592,911	1,654,885	0	204,677	0	2,961,049	1,971,463		4,932,512	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	12,606,453	2,061,786	3,863,919	7,390,467	17,443,503	0	43,366,128	9,099,902		52,466,030	259
260												260
261	Ending fund balance June 30, 2015:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		999,713	4,568,126	328,987			5,896,826			5,896,826	264
265	Committed					22,802,086		22,802,086			22,802,086	265
266	Assigned	901,350						901,350			901,350	266
267	Unassigned	4,713,992						4,713,992			4,713,992	267
268	Total Governmental	5,615,342	999,713	4,568,126	328,987	22,802,086	0	34,314,254			34,314,254	268
269	Proprietary								8,733,263		8,733,263	269
270	Total ending fund balance June 30, 2015	5,615,342	999,713	4,568,126	328,987	22,802,086	0	34,314,254	8,733,263		43,047,517	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	18,221,795	3,061,499	8,432,045	7,719,454	40,245,589	0	77,680,382	17,833,165		95,513,547	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF JOHNSTON

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount, omit cents.

Purpose	Amount paid to other local governments
Correction.....	M05 \$ 0
Health.....	M32 0
Highways.....	M44 17,278
Transit subsidies.....	M94 0
Libraries.....	M52 0
Police protection.....	M62 82,763
Sewerage.....	M80 436,979
Sanitation.....	M81 71,757
All other.....	M89 \$ 1,224,495

Purpose	Amount paid to State
Highways.....	L44 \$ 18,434
All other.....	L89 \$ 1,010

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	200 \$ 6,265,526

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt

Purpose	Debt outstanding JULY 1, 2014 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2015				Interest paid this year (h)
		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 4,476,000	29U \$ 1,890,000	39U \$ 468,000	49U \$ 3,930,000	49U \$	49U \$ 1,968,000	49U \$	191 \$ 136,741
2. Sewer utility	19U 6,352,919	29U 1,275,000	39U 907,261	49U 2,952,658	49U	49U 3,768,000	49U	189 217,815
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U 12,791,827	29U 2,210,000	39U 1,248,420	49U 13,753,407	49U	49U	49U	189 386,420
9. Other-Specify	19U	29U	39U	49U	49U	49U	49U	189
10. Storm Water	19U 4,540,000	29U 420,000	39U 290,000	49U 4,670,000	49U	49U	49U	189 89,971
Streets	19U 19,722,254	29U 22,980,000	39U 2,608,319	49U 40,093,935	49U	49U	49U	189 839,042
11. Library	19U 440,000	29U	39U 440,000	49U	49U	49U	49U	189 22,000
12. Fire Truck	19U 470,000	29U	39U 60,000	49U 410,000	49U	49U	49U	189 16,462
13. Public Safety	19U 13,405,000	29U	39U 605,000	49U 12,800,000	49U	49U	49U	189 369,728
14. Facilities								
Total long-term debt	62,198,000	28,775,000	6,627,000	78,610,000	0	5,736,000	0	2,078,179
	Amount - Omit cents							
Outstanding as of JULY 1, 2014	61V \$	0						
Outstanding as of JUNE 30, 2015	64V \$	0						

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

Click to visit DOM Valuation Data WEBSITE. City 100% All Property By Class 13 14-15 Actual valuation -- January 1, 2013

	Amount - Omit cents		
\$	1,964,033,970	x .05 = \$	98,201,699

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2015

Type of asset	Amount - Omit cents				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$ 1,249,428	\$ 23,903,838		17,894,251	43,047,517

REMARKS

V98

Continued on next page

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